

2467

**COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF CALCASIEU PARISH, CALCASIEU PARISH POLICE JURY
LAKE CHARLES, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 06/27/01

COMMUNITY CENTER AND PLAYGROUND
DISTRICT NO. 4 OF WARD 1
OF CALCASIEU PARISH
Lake Charles, Louisiana

C O N T E N T S

	Page
Independent Auditors' Report	3-4
Combined Balance Sheet-All Fund Types and Account Groups	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	6
Governmental Funds:	
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non GAAP Basis) and Actual - General Fund	7
Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget (Non GAAP Basis) and Actual - Capital Projects Fund	8
Notes to Financial Statements	9-14
Other Reports Required by Government Auditing Standards:	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	15-16
Schedule of Findings and Questioned Costs	17-20
Schedule of Prior Year Findings and Questioned Costs	21

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Community Center and Playground
District No. 4 of Ward 1
of Calcasieu parish
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of management of the District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 2, 2001 on our consideration of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish's internal control structure and a report dated May 2, 2001 on its compliance with laws and regulations.

Ms Elroy, Quirk & Ruck

Lake Charles, Louisiana

May 2, 2001

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF CALCASIEU PARISH, CALCASIEU PARISH POLICE JURY
LAKE CHARLES, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2000

	<u>Governmental Funds</u>		Account Group	Total	
	General Fund	Capital Projects Fund	General Fixed Assets	<u>(Memorandum Only)</u>	
<u>ASSETS</u>				<u>2000</u>	<u>1999</u>
Cash	\$ 39,276	\$ -	\$ -	\$ 39,276	\$ 73,384
Receivables	152,309	-	-	152,309	107,805
Land, buildings and equipment	-	-	1,158,752	1,158,752	1,046,999
Total assets	<u>\$ 191,585</u>	<u>\$ -</u>	<u>\$ 1,158,752</u>	<u>\$ 1,350,337</u>	<u>\$ 1,228,188</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ 8,542	\$ -	\$ -	\$ 8,542	\$ 7,804
<u>FUND EQUITY</u>					
Investment in general fixed assets	-	-	1,158,752	1,158,752	1,046,999
Fund balances:					
Unreserved-					
undesignated	183,043	-	-	183,043	173,385
Total fund equity	<u>183,043</u>	<u>-</u>	<u>1,158,752</u>	<u>1,341,795</u>	<u>1,220,384</u>
Total liabilities and fund equity	<u>\$ 191,585</u>	<u>\$ -</u>	<u>\$ 1,158,752</u>	<u>\$ 1,350,337</u>	<u>\$ 1,228,188</u>

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF CALCASIEU PARISH, CALCASIEU PARISH POLICE JURY
LAKE CHARLES, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 2000

With Comparative Totals for Year Ended December 31, 1999

	General Fund	Capital Projects Fund	Totals (Memorandum Only)	
			2000	1999
Revenues:				
Net ad valorem taxes	\$ 115,593	\$ -	\$ 115,593	\$ 97,820
Intergovernmental revenues:				
Net state revenue sharing	21,267	-	21,267	21,267
Gaming revenue-river boat	62,084	-	62,084	177,403
Interest	2,976	-	2,976	1,387
Miscellaneous	1,100	-	1,100	2,709
Total revenues	<u>203,020</u>	<u>-</u>	<u>203,020</u>	<u>300,586</u>
Expenditures:				
Culture and recreation:				
Contracted services	17,650	-	17,650	16,624
Office supplies and postage	1,747	-	1,747	348
Utilities	23,714	-	23,714	17,686
Telephone	279	-	279	617
Insurance	9,448	-	9,448	8,708
Auditing and legal	3,185	-	3,185	3,563
General maintenance and repair	10,451	-	10,451	7,096
Portable restrooms	10,599	-	10,599	10,513
Pool demolition	-	-	-	17,360
Capital outlay	111,753	-	111,753	206,616
Deduction from ad valorem taxes-pension	3,648	-	3,648	3,415
Miscellaneous	888	-	888	497
Total expenditures	<u>193,362</u>	<u>-</u>	<u>193,362</u>	<u>293,043</u>
Excess of revenues over expenditures	<u>9,658</u>	<u>-</u>	<u>9,658</u>	<u>7,543</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	51,345
Operating transfers out	-	-	-	(51,345)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	9,658	-	9,658	7,543
Fund balances at beginning of year	<u>173,385</u>	<u>-</u>	<u>173,385</u>	<u>165,842</u>
Fund balances at end of year	<u>\$ 183,043</u>	<u>\$ -</u>	<u>\$ 183,043</u>	<u>\$ 173,385</u>

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF CALCASIEU PARISH, CALCASIEU PARISH POLICE JURY
LAKE CHARLES, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET (NON GAAP BASIS) AND ACTUAL
Year Ended December 31, 2000
With Actual Amount for Year Ended December 31, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 87,350	\$ 103,389	\$ 16,039	\$ 87,350
Intergovernmental revenues:				
Gaming revenue-river boats	33,458	33,458	-	177,403
State revenue sharing	21,267	14,178	(7,089)	21,267
Interest	1,337	2,976	1,639	1,337
Miscellaneous	2,709	1,100	(1,609)	2,709
Total revenues	<u>146,121</u>	<u>155,101</u>	<u>8,980</u>	<u>290,066</u>
Expenditures:				
Culture and recreation:				
Contracted services	22,000	17,650	4,350	16,624
Office supplies and postage	2,000	1,747	253	348
Utilities	19,500	23,509	(4,009)	17,287
Telephone	-	376	(376)	520
Miscellaneous	1,500	848	652	497
Insurance	10,000	9,448	552	8,708
Auditing and legal	4,000	3,185	815	3,848
General maintenance and repair	15,000	11,366	3,634	6,907
Pool demolition	-	-	-	17,360
Portable restrooms	9,000	10,599	(1,599)	11,164
Capital outlay	<u>37,000</u>	<u>110,481</u>	<u>(73,481)</u>	<u>204,055</u>
Total expenditures	<u>120,000</u>	<u>189,209</u>	<u>(69,209)</u>	<u>287,318</u>
Excess (deficiency) of revenues over expenditures	26,121	(34,108)	(60,229)	2,748
Other financing sources:				
Operating transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,345</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	26,121	(34,108)	(60,229)	54,093
Fund balances (deficit) at beginning of year	<u>(68,832)</u>	<u>73,384</u>	<u>142,216</u>	<u>19,291</u>
Fund balances (deficit) at end of year	<u>\$ (42,711)</u>	<u>\$ 39,276</u>	<u>\$ 81,987</u>	<u>\$ 73,384</u>

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF CALCASIEU PARISH, CALCASIEU PARISH POLICE JURY
LAKE CHARLES, LOUISIANA
CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET (NON GAAP BASIS) AND ACTUAL
Year Ended December 31, 2000
With Actual Amounts for Year Ended December 31, 1999

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ 50
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-	-	50
Other financing uses:				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(51,345)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	(51,295)
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,295</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF CALCASIEU PARISH, CALCASIEU PARISH POLICE JURY
LAKE CHARLES, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2000

Note 1. Summary of Significant Accounting Policies

The Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish (District) was created by the Calcasieu Parish Police Jury, as authorized by Act 82 of 1948. The District is governed by a board of five commissioners who are appointed by the Calcasieu Parish Police Jury. The commissioners serve terms of six years, without compensation, with their terms expiring on a rotating basis. The District owns and operates recreational facilities and engages in activities designed to encourage recreation and promote the general health and well being of youth of the community. The District serves approximately 10,000 people within its service area. The 38 acre recreational park operated by the District provides facilities for softball, meetings, and family gatherings. The District is operated by using contract labor.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the Police Jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

NOTES TO FINANCIAL STATEMENTS

Because the Police Jury appoints the governing board, has the ability to significantly influence operations, and because of the scope of public service, the District was determined to be a component unit of the Calcasieu Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

B. Basis of Presentation

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

The District uses funds and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. The governmental fund of the District includes:

General Fund - The general fund is the general operating fund of the District. It accounts for all financial resources.

NOTES TO FINANCIAL STATEMENTS

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are maintained on the modified accrual basis of accounting. The following practices are used in recording revenues and expenditures:

Revenues - Ad valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and become due on November 15, of each year and become delinquent on December 31.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available to the District.

Substantially all other revenues are recorded when they become available to the District.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgets

The District adopts an annual budget on the cash basis of accounting for the general fund. The budget for 2000 was adopted on February 22, 2000. Appropriations lapse at year end, and the District does not employ encumbrance accounting. A reconciliation of the amounts reflected on page 4 with the amounts reflected on the budget comparison on pages 5 and 6 are as follows:

NOTES TO FINANCIAL STATEMENTS

	General Fund	Capital Projects Fund
Excess of revenues over expenditures (pages 7 and 8)	\$ (34,108)	\$ -
Add:		
Current year receivables	152,309	-
Prior year payables	7,804	-
Less:		
Prior year receivables	107,805	-
Current year payables	<u>8,542</u>	<u>-</u>
Excess of revenues over expenditures (page 6)	<u>\$ 9,658</u>	<u>\$ -</u>
Fund balances at December 31, 2000- non-GAAP basis (pages 7 and 8)	\$ 39,276	\$ -
Add receivables	152,309	-
Less payables	<u>8,542</u>	<u>-</u>
Fund balance at December 31, 2000- GAAP basis (page 6)	<u>\$ 183,043</u>	<u>\$ -</u>

F. Cash

Cash includes amounts in interest bearing demand deposit accounts and time deposits accounts.

G. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. The account group is not a fund. It is concerned only with the measurement of financial position, not with the measurement of results of operations. Depreciation has not been provided for on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost, if historical cost is not available.

NOTES TO FINANCIAL STATEMENTS

H. Compensated Absences and Pension Plan

The District has no employees and, therefore, does not have a formal policy on vacation and sick leave and does not contribute to a pension plan.

I. Total Columns on Statements

The total column on the statements are captioned Memo (memorandum) Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2. Levied Taxes

The following is a summary of the authorized and levied ad valorem taxes of the District:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
General corporate purposes	5.00	5.00

Note 3. Cash

At December 31, 2000, the District has cash (book balances) totaling \$39,276, as follows:

Interest bearing demand deposits	\$ 39,276
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NOTES TO FINANCIAL STATEMENTS

These deposits must be secured at all times by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At December 31, 2000, the District had \$39,276 (collected bank balances) in interest bearing demand accounts and time deposit accounts. These deposits were fully secured at December 31, 2000 from risk by federal deposit insurance pledged by the fiscal agent bank.

Note 4. Receivables

Receivables at December 31, 2000 included the following:

	<u>General Fund</u>
Ad valorem taxes	\$ 116,595
Gaming revenue-river boats	28,625
State revenue sharing	<u>7,089</u>
	<u>\$ 152,309</u>

Note 5. Changes in General Fixed Assets

A summary of the changes in fixed assets for 2000 is as follows:

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/00</u>
Land	\$ 463,967	\$ 61,579	\$ -	\$ 525,546
Buildings	481,922	27,126	-	509,048
Equipment	<u>101,110</u>	<u>23,048</u>	<u>-</u>	<u>124,158</u>
	<u>\$ 1,046,999</u>	<u>\$ 111,753</u>	<u>\$ -</u>	<u>\$ 1,158,752</u>

Note 6. Salaries for Board Members

There were no per diem or salary payments made to any board member during the year ended December 31, 2000.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Community Center and Playground District
No. 4 of Ward 1 of Calcasieu Parish
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the general purpose financial statements of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, Louisiana, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2000, and have issued our report thereon dated May 2, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, Louisiana financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2000-01.

We also noted an immaterial instance of noncompliance that we have reported in the accompanying schedule as item 2000-02.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, Louisiana's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2000-03 and 2000-04.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, we believe that item 2000-03 of the reportable conditions described is a material weakness.

This report is intended solely for the information and use of the audit committee, management, and the legislative auditor and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Ms. Elroy, Quirk & Bunch

Lake Charles, Louisiana
May 2, 2001

COMMUNITY CENTER AND PLAYGROUND DISTRICT
NO. 4 OF WARD 1 OF CALCASIEU PARISH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2000

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? ☒ Yes ☐ No

Reportable condition identified not considered
to be material weakness? ☒ Yes ☐ None
reported

Noncompliance material to financial statements
noted? ☒ Yes ☐ No

(continued on next page)

COMMUNITY CENTER AND PLAYGROUND DISTRICT
NO. 4 OF WARD 1 OF CALCASIEU PARISH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2000
(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

Compliance Findings

2000-1

Specific requirement: LA Revised Statute 39:1310 requires budget amendments when total actual revenues and other sources or expenditures and other uses exceed or fail to meet total budget revenues and other sources or expenditures and other uses by five percent or more.

Condition: The expenditure exceeded budgeted expenditures in the general fund by more than 5%.

Effect: This puts the District out of compliance with Louisiana law.

Recommendation: Necessary budgetary amendments should be made in order to keep expenditures within the limits set by Louisiana law.

Response: Management agreed that the expenditures exceeded budgeted expenditures and necessary budgetary amendments will be made in the future.

We also noted the following instance of immaterial noncompliance:

2000-2

Specific requirement: Board members are required to attend 75% of all meetings annually or be subject to removal.

Condition: One board member did not comply with the requirement due to health reasons.

Effect: Failure to attend board meetings may result in inadequate representation of the District.

Response: Management agreed that a violation of the meeting requirement occurred and will continue to monitor meeting attendance.

COMMUNITY CENTER AND PLAYGROUND DISTRICT
NO. 4 OF WARD 1 OF CALCASIEU PARISH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2000
(Continued)

Internal Control Findings:

2000-3

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Condition: Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Response: Management has responded that it does not believe that it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents to expenditures and periodic review of bank reconciliations.

2000-04

Criteria: Effective internal control procedures requires adequate review, documentation, and approval of expenditures.

Condition: Expense reimbursements submitted by an employee were not always properly substantiated for fuel expense reimbursements and other reimbursements.

Effect: Without adequate documentation and review of support for expenditures, errors within the financial records or fraud may go undetected.

COMMUNITY CENTER AND PLAYGROUND DISTRICT
NO. 4 OF WARD 1 OF CALCASIEU PARISH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2000
(Continued)

Recommendation: Policies and procedures for controls over expenditures should be reviewed and more effective policies and procedures adopted and employees trained.

Response: Management had identified the problems with these specific instances of inadequate documentation, reviewed the matter, and contacted the Office of the Legislative Auditor for advise. Management is in the process of strengthening its overall policies and procedures for approval of expenditures.

COMMUNITY CENTER AND PLAYGROUND DISTRICT
NO. 4 OF WARD 1 OF CALCASIEU PARISH

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2000

Compliance Findings:

Board members failure to attend required meetings continues to exist. This matter has been discussed above at item 2000-2.

Internal Control Findings:

Reportable condition relating to inadequate segregation of duties continues to exist during the year 2000. This matter has been discussed above at item 2000-03.